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Sec. 43.52.200. Levy of excise tax on overnight accommodations on commercial passenger vessels.

There is imposed an excise tax on travel on commercial passenger vessels providing overnight accommodations in the state's marine water.

Sec. 43.52.210. Rate of tax.

The tax imposed by [AS 43.52.200](#) - 43.52.295 is levied at a rate of \$46 a passenger per voyage.

Sec. 43.52.220. Liability for payment of tax.

A passenger traveling on a commercial passenger vessel providing overnight accommodations in state marine water is liable for the tax imposed by [AS 43.52.200](#) - 43.52.295. The tax shall be collected and is due and payable to the department

(1) by the person who provides travel aboard a commercial vessel for which the tax is payable; and

(2) in the manner and at the times required by the department by regulation.

Sec. 43.52.230. Disposition of receipts.

(a) The proceeds from the tax on travel on commercial passenger vessels providing overnight accommodations in the state's marine water shall be deposited in a special "commercial vessel passenger tax account" in the general fund. The legislature may appropriate money from this account for the purposes described in (b) and (c) of this section, for state-owned port and harbor facilities, other services to properly provide for vessel or watercraft visits, to enhance the safety and efficiency of interstate and foreign commerce, and such other lawful purposes as determined by the legislature.

(b) For each voyage of a commercial passenger vessel providing overnight accommodations, the commissioner shall identify the first five ports of call in the state and the number of passengers on board the vessel at each port of call. Subject to appropriation by the legislature, the commissioner shall distribute to each port of call \$5 per passenger of the tax revenue collected from the tax levied under AS 43.52.200 - 43.52.295. If the port of call is a city located within a borough not otherwise unified with the borough, the commissioner shall, subject to appropriation by the legislature, distribute \$2.50 per passenger to the city and \$2.50 to the borough. Each port of call receiving funds

under this section shall use the funds in a manner calculated to improve port and harbor facilities and other services to properly provide for vessel or watercraft visits and to enhance the safety and efficiency of interstate and foreign commerce.

(c) A "regional cruise ship impact fund" consisting of 25 percent of the proceeds from the tax on travel aboard commercial passenger vessels providing overnight accommodations in the state's marine water shall be established as a sub-account of the funds established in (a) of this section and deposited in the general fund. Subject to appropriation by the legislature and regulations adopted by the Department of Revenue, the commissioner shall distribute funds to municipalities or other governmental entities within the Prince William Sound Region, Southeast Alaska, or any other distinctive region impacted by cruise ship related tourism activities but not entitled to receive funds based on port of call visitation as allowed by (b) of this section, provided that any funds used from this account shall be used to provide services and infrastructure directly related to passenger vessel or watercraft visits or to enhance the safety and efficiency of interstate and foreign commerce related to vessel or watercraft activities.

Sec. 43.52.240. Administration.

(a) The department shall

(1) administer [AS 43.52.200](#) - 43.52.295; and

(2) collect, supervise, and enforce the collection of taxes due under [AS 43.52.200](#) - 43.52.295 and penalties as provided in AS 43.05.

(b) The department may adopt regulations necessary for the administration of [AS 43.52.200](#) - 43.52.295.

Sec. 43.52.250. Local levies.

Any municipality, whether home rule or general law, that receives passenger ship fee funds under [AS 43.52.200](#) - 43.52.295 may not impose an additional form of tax on travel on commercial passenger vessels engaged in activities involving overnight accommodations for passengers in state marine waters. Any form of tax on travel on commercial passenger vessels engaged in activities involving overnight accommodations for passengers in state marine waters enacted by a municipality, whether home rule or general law, before December 17, 2006, shall expire one year after enactment of this law if that municipality elects to receive funds under [AS 43.52.200](#) - 43.52.295.

Sec. 43.52.295. Definitions.

In [AS 43.52.200](#) - 43.52.295,

(1) "commercial passenger vessel" means a boat or vessel that is used in the common carriage of passengers in commerce; "commercial passenger vessel" does not include

(A) vessels with fewer than 250 berths or other overnight accommodations for passengers;

(B) noncommercial vessels, warships, and vessels operated by the state, the United States, or a foreign government;

(2) "marine water of the state" and "state marine water" have the meaning given to "waters" in [AS 46.03.900](#), except that they include only marine waters;

(3) "passenger" means a person whom a common carrier has contracted to carry from one place to another;

(4) "voyage" means any trip or itinerary lasting more than 72 hours.